M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1765 — Press ~~Mis.~~

28-29

Dated 2-10- 1860.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 2nd October 1860.

Read the following :—

Extract from the Proceedings of the Government of India, in the Financial Department, dated 31st August 1860, *No.* 9,050 :—

No. 28. Read the following Office Memorandum from the 2nd Assistant Secretary to the Government of India, Military Department, to the Secretary to the Government of India, Financial Department, No. 26, dated 1st August 1860 :—

In returning the documents received with docket No. 4,813 of the 8th June 1860, the undersigned has the honor to transmit to the Secretary to the Government of India, in the Financial Department, the report* of the Officiating Military Auditor General, on the subject of the imposition of Customs duties on Clothing Stores issued to Troops.

* *No.* 295, *dated 22nd July* 1860.

No. 514, Military Department, Fort William, 18th June 1860.

Forwarded for report to the Officiating Military Auditor General.

No. 295, Military Auditor General's Office, Fort William, 22nd July 1860.

1. The Officiating Military Auditor General has the honor to state, that the Government of India appears to have decided in September 1859, that Regimental necessaries and materials should be exempted from Customs duty when imported by Officers Commanding European Regiments for the use of their men.

2. The grounds of that decision would equally apply to Native Soldiers of the Regular Army and Irregular Infantry ; nor would they be affected, apparently, by any rule or practice for including Customs duty in the cost of articles supplied, on payment, to Officers who receive contract allowances for providing the articles to Soldiers or others who have to make good any damages, and to Regimental Canteens and Messes.

3. Irregular Cavalry receive high pay, that they may provide their own clothing. If they buy this in the market, they virtually pay Customs duty in the price charged to them ; and if, therefore, they be allowed the advantage or option of indenting on the Government Clothing Department, instead of resorting to the market, they should equally in such case pay the Customs duty. Paying it thus on their regular clothing, it would cause confusion, were they to be allowed an exemption on Regimental necessaries.

4. With respect to arms, however, they have no choice; they are bound by G. G. O., No. 1,073 of 25th July 1859, to buy their arms from Government, and may have a claim on that score to exemption from the Customs duty.

Financial Department, Fort William, 31st August 1860.

Resolution.

It appears to the Governor General in Council, that the views expressed by the Officiating Military Auditor General are reasonable ; and he is accordingly pleased to direct they may be acted on.

Copy forwarded to the Government of Bombay, in reply to letter No. 354, dated 18th May last.

Copy also forwarded to the Military Department, to the Government of Madras, to the Accountants General, to the Governments of India, Madras and Bombay, and to the Accountants, Bengal, N. W. Provinces and the Punjab, for information and guidance.

(A true Extract.)

(Signed) C. HUGH. LUSHINGTON,
Secretary to the Government of India.

No. 29. Order thereon, 2nd October 1860, No. 1,765.

Ordered to be communicated for the information and guidance of the Board of Revenue and Collector of Sea Customs.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

No. 9050

EXTRACT from the Proceedings of the Government of India, in the Financial Department, d 31st August, 1860.

READ the following :—

Office memorandum from the 2nd Assistant Secretary to the Government of India, Military Department, to the Secretary to the Government of India, Financial Department, No. 26, d. 1st August, 1860.

IN returning the documents received with docket, No. 4813 of the 8th June, 1860, the undersigned has the honor to transmit to the Secretary to the Government of India, in the Financial Department, the report * of the Officiating Military Auditor General, on the subject of the imposition of Customs duties on Clothing stores issued to troops.

* No. 295, dated 22nd July, 1860.

No. 514, MILITARY DEPARTMENT, FORT WILLIAM, THE 18TH JUNE, 1860.

FORWARDED for report to the Officiating Military Auditor General.

No. 295, MILITARY AUDITOR GENERAL'S OFFICE, FORT WILLIAM, THE 22ND JULY, 1860.

THE Officiating Military Auditor General has the honor to state, that the Government of India appears to have decided in September, 1859, that Regimental necessaries and materials should be exempted from Customs duty when imported by Officers Commanding European Regiments for the use of their men.

2. The grounds of that decision would equally apply to Native soldiers of the Regular Army and Irregular Infantry; nor would they be affected, apparently, by any rule or practice for including Customs duty in the cost of articles supplied, on payment, to officers who receive contract allowances for providing the articles to soldiers or others who have to make good any damages, and to Regimental Canteens and Messes.

3. Irregular Cavalry receive high pay, that they may provide their own clothing. If they buy this in the market, they virtually pay Customs duty in the price charged to them; and if, therefore, they be allowed the advantage or option of indenting on the Government Clothing department, instead of resorting to the market, they should equally in such case pay the Customs duty. Paying it thus on their regular clothing, it would cause confusion, were they to be allowed an exemption on Regimental necessaries.

4. With respect to arms, however, they have no choice; they are bound by G. G. O., No. 1073 of 25th July, 1859, to buy their arms from Government, and may have a claim on that score to exemption from the Customs duty.

FINANCIAL DEPARTMENT, FORT WILLIAM, THE 31ST AUGUST, 1860.

Resolution.

IT appears to the Governor General in Council, that the views expressed by the Officiating Military Auditor General are reasonable; and he is accordingly pleased to direct they may be acted on.

COPY forwarded to the Government of Bombay, in reply to letter, No. 354, dated 18th May last.

Copy also forwarded to the Military Department, to the Government of Madras, to the Accountants General to the Governments of India, Madras, and Bombay, and to the Accountants, Bengal, N. W. Provinces, and the Punjab, for information and guidance.

(A true Extract)

Secretary to the Government of India.

Rec'd 1860 Sept 5
Rec'd Govt for Cust.
From Secy to Govt of India. Gen'l Dept.
No 2126
Dated 31st Augt 1860.
Rec'd 29th Sept 1860.
Subject
Forwarding for information Govt Decision on the Reference noted in the margin
No 1765 dated 18th May 1860
Forwarded to Boards of Revenue & Customs
No 1765. 2 Oct.
Written an order

No 1765.
Ordered to be communicated for the information and guidance of the Board of Revenue and Collectors of Sea Customs.

Fort St. George 2nd October 1860.
Copy
" to the Bd of Rev. Civil Dept
" to the Collr of Sea Customs
" Mily Dept

Granted

No 2829